

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Tuesday 10th September, 2019

No. 420

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 28/2019 – State Tax

Date: 28th June, 2019

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Sikkim Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July, 2019 to September, 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

**Additional Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.**